



General Assembly

January Session, 2001

Amendment

LCO No. 7271

Offered by:

REP. STONE, 9th Dist.

To: Subst. Senate Bill No. 1124

File No. 128

Cal. No. 498

***"AN ACT CONCERNING A UNIFORM ADMINISTRATIVE REVIEW
PROCESS RELATED TO CERTAIN STATE-REIMBURSED
PROPERTY TAX EXEMPTIONS, PROPERTY TAX CREDITS AND
RENTAL REBATES."***

1 After line 756, add the following and renumber the remaining
2 sections accordingly:

3 "Sec. 12. Subsection (a) of section 12-541 of the general statutes is
4 repealed and the following is substituted in lieu thereof:

5 (a) There is hereby imposed a tax of ten per cent of the admission
6 charge to any place of amusement, entertainment or recreation, except
7 that no tax shall be imposed with respect to any admission charge (1)
8 when the admission charge is less than one dollar or, in the case of any
9 motion picture show, when the admission charge is not more than five
10 dollars, (2) when a daily admission charge is imposed which entitles
11 the patron to participate in an athletic or sporting activity, (3) to any
12 event, other than events held at the stadium facility, as defined in
13 section 32-651, all of the proceeds from which inure exclusively to an

14 entity which is exempt from federal income tax under the Internal
15 Revenue Code, provided such entity actively engages in and assumes
16 the financial risk associated with the presentation of such event, (4) to
17 any event, other than events held at the stadium facility, as defined in
18 section 32-651, which in the opinion of the commissioner, is conducted
19 primarily to raise funds for an entity which is exempt from federal
20 income tax under the Internal Revenue Code, provided the
21 commissioner is satisfied that the net profit which inures to such entity
22 from such event will exceed the amount of the admissions tax which,
23 but for this subdivision, would be imposed upon the person making
24 such charge to such event, (5) to (A) any event at the Hartford Civic
25 Center, the New Haven Coliseum, New Britain Beehive Stadium, New
26 Britain Stadium, effective for events occurring on or after the date such
27 stadium was placed in service, New Britain Veterans Memorial
28 Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway,
29 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,
30 facilities owned or managed by the Tennis Foundation of Connecticut
31 or any successor organization, the William A. O'Neill Convocation
32 Center or the Connecticut Exposition Center, and (B) games of the
33 New Britain Rock Cats, New Haven Ravens or the Waterbury Spirit,
34 (6) other than for events held at the stadium facility, as defined in
35 section 32-651, paid by centers of service for elderly persons, as
36 described in subdivision (d) of section 17b-425, (7) to any production
37 featuring live performances by actors or musicians presented at
38 Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit
39 theater or playhouse in the state, provided such theater or playhouse
40 possesses evidence confirming exemption from federal tax under
41 Section 501 of the Internal Revenue Code, (8) to any carnival or
42 amusement ride, [or] (9) if the admission charge would have been
43 subject to tax under the provisions of section 12-542 of the general
44 statutes, revision of 1958, revised to January 1, 1999 or (10) to a juice
45 bar or similar facility for the entertainment of minors at a premises
46 with a permit issued pursuant to title 30. A juice bar is a room or
47 facility where minors are served nonalcoholic beverages. On and after
48 July 1, 2000, the tax imposed under this section on any motion picture

49 show shall be eight per cent of the admission charge and, on and after
50 July 1, 2001, the tax imposed on any such motion picture show shall be
51 six per cent of such charge."

52 In line 759, after "2001" insert ", except that section 12 shall take
53 effect October 1, 2001"